

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT:	Akira Sugawara, et al.	ATTY DOCKET NO.: 9792909-5808
SERIAL NO.:	10/775930	GROUP ART UNIT: 3729
DATE FILED:	February 10, 2004	EXAMINER: A.D. Tugbang
INVENTION:	"MAGNETIC HEAD AND MANUFACTURING METHOD THEREFOR"	

AMENDMENT "B"

RESPONSIVE TO FINAL OFFICE ACTION

Mail Stop Patent AF
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

This amendment is submitted in response to the Final Office Action of November 2, 2006. Please reconsider the application in view of the amendment and remarks presented below.